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BOOK REVIEWS AND NOTICES

A History of the General Property Tax in Illinois. By ROBERT MURRAY HAIG. (University of Illinois Studies in the Social Sciences, Vol. III, Nos. 1 and 2, March-June, 1914.) 8vo, pp. 235. \$1.25.

The attacks upon the general property tax, which until recently have consisted chiefly of exposures of its failures under modern conditions, are now being supplemented by historical researches into the origin and development of this system of revenue. Needless to say, historical research confirms contemporary experience in its conclusion that the general property tax has long since ended its period of usefulness.

The work under review, in which the above conclusion is substantiated for Illinois, handles the history of that state's general property tax in three periods—a preliminary, formative period, ending about 1838; a period of fairly satisfactory fiscal experience, ending in the seventies; and a period of decadence and decline, extending to the present. The general property tax originated, in Illinois as elsewhere, in the early history of the state, and was the final stage of an evolutionary development during which a tax on lands was widened to include various specific forms of personalty, and finally "all other property." Property was laid down as the test of taxable capacity as early as the constitution of 1818, but the blanket provision characteristic of the thoroughgoing *general* property tax was not enacted until some twenty years later. At this time the state was entering upon an era of financial gloom and economic depression, the natural fruits of an orgy of internal development projects. During the next generation the public credit was restored, the debt greatly reduced, and the finances placed upon a firm footing. The general property tax contributed largely to these results, though its fiscal achievements were at the expense of considerable injustice and inefficiency. The last period of its history is simply the old story of decadence and decline, evasion, increasing injustice, and administrative inefficiency. The author has compiled some interesting statistics which illustrate and demonstrate this decline.

Although the conclusion is reached that the general property tax is a decided failure, the author has not driven this conclusion home hard enough to give his book the greatest value in the present fight for tax

reform in Illinois. The misdeeds of the state board of equalization are unimpressively mentioned; the outrageous injustice in assessments which at present prevails is but little emphasized; and the administrative defects are, for the most part, passed by. No attempt is made to formulate a constructive program of reform.

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Minimum Rates in the Chain-making Industry. By R. H. TAWNEY.
(Studies in the Minimum Wage, No. 1.) London: G. Bell & Sons, 1914. 12mo, pp xiii+177. 1s. 6d.

Many students who are familiar with Mr. Tawney's study of the *Agrarian Problem in the Sixteenth Century* will be glad to know that his skill in analyzing social conditions is to be devoted, in some measure, to present-day problems. This volume is the first of a series of "Studies in the Minimum Wage" in which Mr. Tawney proposes to examine some of the attempts which have recently been made in England to establish and enforce minimum rates of wages under the Trade Boards act of 1909. Up to the present time, as Mr. Tawney points out, the subject of the minimum wage has been dealt with either from the standpoint of economic theory or from that of administrative machinery. Now it has become possible to deal with the social and economic effects of actual experiments in fixing minimum rates, and "whatever may be thought of the policy of 'the minimum wage,' it will be agreed that the subject is sufficiently important to deserve study in the light of such experience as is available." The chain trade is dealt with in this first study partly because it was the first industry to which the Trade Boards act was applied and partly because it was a trade relatively easy to investigate because of its concentration in a small area. The reader is warned, however, that if there is such a thing as a "representative industry" it is certainly not to be found in the chain trade, which is far from being typical even of the majority of the industries to which the Trade Boards act has been extended.

A few of the results of Mr. Tawney's investigation may be noted briefly as follows: The practice of the Trade Board in this industry has been "characterized by a caution surpassing that of government departments," and the actual proceedings of the Board show that there has been no foundation in fact for the fear that the new system of determining wages might result in hasty and ill-advised action "in rashly